STATE OF MICHIGAN DEPARTMENT OF LABOR & ECONOMIC GROWTH MICHIGAN TAX TRIBUNAL

TRIBUNAL NOTICE 2005-5 Tribunal Notices.

Issued: June 8, 2005

2005-5 TRIBUNAL NOTICES – EFFECTIVE DATE; COMMENT PERIOD. Based on comments received after the issuance of a recent Tribunal Notice, the Tribunal has determined that a delay in the effective date of all future Tribunal Notices will allow an opportunity for public comment, consideration of the comments by Tribunal members, and possible modification of the Tribunal Notice prior to its effective date.

All future Tribunal Notices will contain both a deadline for the filing of comments and an effective date. The effective date will generally be 42 days after the issuance of the notice to allow a 28-day comment period and a 14-day consideration and processing period.

The Tribunal Notice will become effective on the date provided unless the Tribunal issues a modified and final Tribunal Notice on or before that date.